

FAST Vehicle-Level Data Cost Reporting Decision Tree

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My agency incurred a cost
related to our fleet.
Where do I report it?

Yes

No

Can the cost be
tied directly to a
single vehicle?

Was this cost
paid to acquire or
upfit/modify the vehicle
for service with
resulting increase
in value of
vehicle?¹

No

Yes

Acquisition
Cost

Was this a
one-time cost paid
in last FY of ownership to
prepare the vehicle
for disposal/sale?

No

Yes

Disposal Cost

Was this cost
incurred for a leased
vehicle and paid
to the Lessor?

No

Yes

Lease Cost

Was this cost to
purchase fuel?

Yes

Fuel Cost

No

Was this cost
necessary to repair
damage from
an accident?²

Yes

Accident Repair
Cost

No

Maintenance
Cost

Indirect Cost³

1. When determining whether there is an increase in value to the vehicle from installation of add-on equipment and/or modification of the vehicle, agencies may use their own agency policy for capitalization threshold or the GSA Fleet standard of \$1,000.

For leased vehicles: Include only up-front cost to acquire the vehicle, if any (such as incremental cost paid to lessor for higher priced vehicles when paid as a lump sum), and subsequent costs to acquire/install additional equipment, when paid directly to a third-party vendor/installer or paid as a one-time, lump sum to the lessor. All costs paid to the lessor and spread out over the term of the lease will be reported as Lease Cost (OC-7).

2. Accident related costs paid after year of vehicle disposal will not be reported.

3. Indirect costs should be apportioned among all relevant vehicles using any reasonable method that is justifiable and consistent for your agency.